

**IC 20-46 ARTICLE 46. LEVIES OTHER THAN GENERAL FUND
LEVIES**

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IC 20-46-1 Chapter 1. Referendum Tax Levy

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IC 20-46-1-1 "Base tax levy"

Sec. 1. As used in this chapter, "base tax levy" means the total dollar amount of the property tax levied by a school corporation for the school corporation's general fund for taxes collectible in 1973, assuming one hundred percent (100%) tax collection, as adjusted under IC 6-1.1-19-4.4(a)(4) (before its repeal), IC 6-1.1-19-4.5(c) (before its repeal), IC 6-1.1-19-6(b) (before its repeal), and IC 6-1.1-19-6(c) (before its repeal).

[Pre-2006 Recodification Citation: 21-2-11.6-4(b) part.]

As added by P.L.2-2006, SEC.169.

IC 20-46-1-2 Repealed

[Pre-2006 Recodification Citation: 21-2-11.6-4(b) part.]

As added by P.L.2-2006, SEC.169. Repealed by P.L.146-2008, SEC.810.

IC 20-46-1-3 "Fund"

Sec. 3. As used in this chapter, "fund" refers to the operating referendum tax levy fund.

[2006 Recodification Citation: New.]

As added by P.L.2-2006, SEC.169. Amended by P.L.244-2017, SEC.96.

IC 20-46-1-4 "Levy"

Sec. 4. As used in this chapter, "levy" refers to the property tax levy imposed under this chapter.

[2006 Recodification Citation: New.]

As added by P.L.2-2006, SEC.169.

IC 20-46-1-5 "Referendum"

Sec. 5. As used in this chapter, "referendum" refers to a referendum under this chapter.

[2006 Recodification Citation: New.]

As added by P.L.2-2006, SEC.169.

IC 20-46-1-5.5 "Resolution to extend a referendum levy"

Sec. 5.5. As used in this chapter, "resolution to extend a referendum levy" refers to a resolution adopted under sections 8 and 8.5 of this chapter to place a referendum on the ballot requesting authority to continue imposing a tax rate, which is the same as or lower than the tax rate previously approved by the voters of the school corporation.

As added by P.L.138-2016, SEC.3.

IC 20-46-1-6 Power; levy

Sec. 6. A school corporation may impose an operating referendum tax levy for the school corporation's fund in the amount allowed under:

- (1) section 7 of this chapter;
- (2) sections 8 through 19 of this chapter; or
- (3) both subdivisions (1) and (2).

[Pre-2006 Recodification Citation: 21-2-11.6-3(b).]

As added by P.L.2-2006, SEC.169. Amended by P.L.244-2017, SEC.97.

IC 20-46-1-7 Transfer of certain levies from general fund before its elimination

Sec. 7. (a) This section applies to a school corporation that added an amount to the school corporation's base tax levy before 2002 as the result of the approval of an excessive tax levy by the majority of individuals voting in a referendum held in the area served by the school corporation under IC 6-1.1-19-4.5 (before its repeal).

(b) A school corporation may adopt a resolution before September 21, 2005, to transfer the power of the school corporation to levy the amount described in subsection (a) from the school corporation's general fund (before the elimination of the general fund) to the school corporation's fund. A school corporation that adopts a resolution under this section shall, as soon as practicable after adopting the resolution, send a certified copy of the resolution to the department of local government finance and the county auditor. A school corporation that adopts a resolution under this section may, for property taxes first due and payable after 2005, levy an additional amount for the fund that does not exceed the amount of the excessive tax levy added to the school corporation's base tax levy before 2002.

(c) The power of the school corporation to impose the levy transferred to the fund under this section expires December 31, 2012, unless:

- (1) the school corporation adopts a resolution to reimpose or extend the levy; and
- (2) the levy is approved, before January 1, 2013, by a majority of the individuals who vote in a referendum that is conducted in accordance with the requirements in this chapter.

As soon as practicable after adopting the resolution under subdivision (1), the school corporation shall send a certified copy of the resolution to the department of local

government finance and the county auditor. However, if requested by the school corporation in the resolution adopted under subdivision (1), the question of reimposing or extending a levy transferred to the fund under this section may be combined with a question presented to the voters to reimpose or extend a levy initially imposed after 2001. A levy reimposed or extended under this subsection shall be treated for all purposes as a levy reimposed or extended under this chapter.

(d) The school corporation's levy under this section may not be considered in the determination of the school corporation's state tuition support distribution under IC 20-43 or the determination of any other property tax levy imposed by the school corporation.

[Pre-2006 Recodification Citation: 21-2-11.6-4.]

As added by P.L.2-2006, SEC.169. Amended by P.L.146-2008, SEC.494; P.L.182-2009(ss), SEC.345; P.L.41-2010, SEC.5; P.L.238-2019, SEC.18.

IC 20-46-1-8 Resolution for referendum; purposes; review by department of local government finance; resolution indicating whether distribution is to a charter school; revenue spending plan

Sec. 8. (a) Subject to subsections (c), (d), and (e) and this chapter, the governing body of a school corporation may adopt a resolution to place a referendum under this chapter on the ballot for any of the following purposes:

(1) The governing body of the school corporation determines that it cannot, in a calendar year, carry out its public educational duty unless it imposes a referendum tax levy under this chapter.

(2) The governing body of the school corporation determines that a referendum tax levy under this chapter should be imposed to replace property tax revenue that the school corporation will not receive because of the application of the credit under IC 6-1.1-20.6.

(3) The governing body makes the determination required under subdivision (1) or (2) and determines to share a portion of the referendum proceeds with a charter school, excluding a virtual charter school, in the manner prescribed in subsection (d).

(b) The governing body of the school corporation shall certify a copy of the resolution to place a referendum on the ballot to the following:

(1) The department of local government finance, including:

(A) the language for the question required by section 10 of this chapter, or in the case of a resolution to extend a referendum levy certified to the department of local government finance after March 15, 2016, section 10.1 of this chapter; and

(B) a copy of the revenue spending plan adopted under subsection (e).

The language of the public question must include the estimated average percentage increases certified by the county auditor under section 10(e) or 10.1(f) of this chapter, as applicable. The governing body of the school corporation shall also provide the county auditor's certification described in section 10(e) or 10.1(f) of this chapter, as applicable. The department of local government finance shall post the values certified by the county auditor to the department's Internet web site. The department shall review the language for compliance with section 10 or 10.1 of this chapter, whichever is applicable, and either approve or reject the language. The department shall send its decision to the governing body of the school corporation not more than ten (10) days after the resolution is submitted to the department. If the language is approved, the governing body of the school corporation shall certify a copy of the resolution, including the language for the question and the department's approval.

(2) The county fiscal body of each county in which the school corporation is located (for informational purposes only).

(3) The circuit court clerk of each county in which the school corporation is located.

(c) If a school safety referendum tax levy under IC 20-46-9 has been approved by the voters in a school corporation at any time in the previous three (3) years, the school

corporation may not:

- (1) adopt a resolution to place a referendum under this chapter on the ballot; or
- (2) otherwise place a referendum under this chapter on the ballot.

(d) The resolution described in subsection (a) must indicate whether proceeds in the school corporation's education fund collected from a tax levy under this chapter will be used to provide a distribution to a charter school or charter schools, excluding a virtual charter school, under IC 20-40-3-5 as well as the amount that will be distributed to the particular charter school or charter schools. A school corporation may request from the designated charter school or charter schools any financial documentation necessary to demonstrate the financial need of the charter school or charter schools.

(e) As part of the resolution described in subsection (a), the governing body of the school corporation shall adopt a revenue spending plan for the proposed referendum tax levy that includes:

- (1) an estimate of the amount of annual revenue expected to be collected if a levy is imposed under this chapter;
- (2) the specific purposes for which the revenue collected from a levy imposed under this chapter will be used; and
- (3) an estimate of the annual dollar amounts that will be expended for each purpose described in subdivision (2).

(f) A school corporation shall specify in its proposed budget the school corporation's revenue spending plan adopted under subsection (e) and annually present the revenue spending plan at its public hearing on the proposed budget under IC 6-1.1-17-3.

[Pre-2006 Recodification Citation: 6-1.1-19-4.5(c) part.]

As added by P.L.2-2006, SEC.169. Amended by P.L.146-2008, SEC.495; P.L.41-2010, SEC.6; P.L.198-2011, SEC.5; P.L.155-2014, SEC.1; P.L.166-2014, SEC.40; P.L.138-2016, SEC.4; P.L.272-2019, SEC.10; P.L.154-2020, SEC.43; P.L.38-2021, SEC.60; P.L.136-2021, SEC.6; P.L.174-2022, SEC.51.

IC 20-46-1-8.5 Resolution to extend a referendum levy; adoption and approval deadline

Sec. 8.5. A resolution to extend a referendum levy must be:

- (1) adopted by the governing body of a school corporation; and
- (2) approved in a referendum under this chapter;

before December 31 of the final calendar year in which the school corporation's previously approved referendum levy is imposed under this chapter.

As added by P.L.138-2016, SEC.5.

IC 20-46-1-9 Referendum

Sec. 9. An operating referendum tax levy under this chapter may be put into effect only if a majority of the individuals who vote in a referendum that is conducted in accordance with this section and sections 10 through 19 of this chapter approves the appellant school corporation's making a levy for the ensuing calendar year.

[Pre-2006 Recodification Citation: 6-1.1-19-4.5(c) part.]

As added by P.L.2-2006, SEC.169. Amended by P.L.146-2008, SEC.496; P.L.244-2017, SEC.98.

IC 20-46-1-10 Question form; referendum levy; percentage of property tax increase

Sec. 10. (a) This section does not apply to a referendum on a resolution certified to the department of local government finance after March 15, 2016, to extend a referendum levy.

(b) The question to be submitted to the voters in the referendum must read as follows:

"Shall the school corporation increase property taxes paid to the school corporation by homeowners and businesses for _____ (insert number of years) years immediately

following the holding of the referendum for the purpose of funding _____ (insert short description of purposes)? If this public question is approved by the voters, the average property tax paid to the school corporation per year on a residence would increase by _____% (insert the estimated average percentage of property tax increase paid to the school corporation on a residence within the school corporation as determined under subsection (c)) and the average property tax paid to the school corporation per year on a business property would increase by _____% (insert the estimated average percentage of property tax increase paid to the school corporation on a business property within the school corporation as determined under subsection (d)). The most recent property tax referendum proposed by the school corporation was held in _____ (insert year) and _____ (insert whether the measure passed or failed).".

(c) At the request of the governing body of a school corporation that proposes to impose property taxes under this chapter, the county auditor of the county in which the school corporation is located shall determine the estimated average percentage of property tax increase on a homestead to be paid to the school corporation that must be included in the public question under subsection (b) as follows:

STEP ONE: Determine the average assessed value of a homestead located within the school corporation.

STEP TWO: For purposes of determining the net assessed value of the average homestead located within the school corporation, subtract:

(A) an amount for the homestead standard deduction under IC 6-1.1-12-37 as if the homestead described in STEP ONE was eligible for the deduction; and

(B) an amount for the supplemental homestead deduction under IC 6-1.1-12-37.5 as if the homestead described in STEP ONE was eligible for the deduction;

from the result of STEP ONE.

STEP THREE: Divide the result of STEP TWO by one hundred (100).

STEP FOUR: Determine the overall average tax rate per one hundred dollars (\$100) of assessed valuation for the current year imposed on property located within the school corporation.

STEP FIVE: For purposes of determining net property tax liability of the average homestead located within the school corporation:

(A) multiply the result of STEP THREE by the result of STEP FOUR; and

(B) as appropriate, apply any currently applicable county property tax credit rates and the credit for excessive property taxes under IC 6-1.1-20.6-7.5(a)(1).

STEP SIX: Determine the amount of the school corporation's part of the result determined in STEP FIVE.

STEP SEVEN: Multiply:

(A) the tax rate that will be imposed if the public question is approved by the voters; by

(B) the result of STEP THREE.

STEP EIGHT: Divide the result of STEP SEVEN by the result of STEP SIX, expressed as a percentage.

(d) At the request of the governing body of a school corporation that proposes to impose property taxes under this chapter, the county auditor of the county in which the school corporation is located shall determine the estimated average percentage of property tax increase on a business property to be paid to the school corporation that must be included in the public question under subsection (b) as follows:

STEP ONE: Determine the average assessed value of business property located within the school corporation.

STEP TWO: Divide the result of STEP ONE by one hundred (100).

STEP THREE: Determine the overall average tax rate per one hundred dollars (\$100) of assessed valuation for the current year imposed on property located within the school corporation.

STEP FOUR: For purposes of determining net property tax liability of the average business property located within the school corporation:

(A) multiply the result of STEP TWO by the result of STEP THREE; and

(B) as appropriate, apply any currently applicable county property tax credit rates and the credit for excessive property taxes under IC 6-1.1-20.6-7.5 as if the applicable percentage was three percent (3%).

STEP FIVE: Determine the amount of the school corporation's part of the result determined in STEP FOUR.

STEP SIX: Multiply:

(A) the result of STEP TWO; by

(B) the tax rate that will be imposed if the public question is approved by the voters.

STEP SEVEN: Divide the result of STEP SIX by the result of STEP FIVE, expressed as a percentage.

(e) The county auditor shall certify the estimated average percentage of property tax increase on a homestead to be paid to the school corporation determined under subsection (c), and the estimated average percentage of property tax increase on a business property to be paid to the school corporation determined under subsection (d), in a manner prescribed by the department of local government finance, and provide the certification to the governing body of the school corporation that proposes to impose property taxes.

[Pre-2006 Recodification Citation: 6-1.1-19-4.5(c) part.]

As added by P.L.2-2006, SEC.169. Amended by P.L.113-2010, SEC.97; P.L.155-2014, SEC.2; P.L.138-2016, SEC.6; P.L.38-2021, SEC.61; P.L.174-2022, SEC.52.

**IC 20-46-1-10.1 Question form; resolution to extend a referendum levy;
formula; certification**

Sec. 10.1. (a) This section applies only to a referendum to allow a school corporation to extend a referendum levy.

(b) The question to be submitted to the voters in the referendum must read as follows:

"Shall the school corporation continue to impose increased property taxes paid to the school corporation by homeowners and businesses for _____ (insert number of years) years immediately following the holding of the referendum for the purpose of funding _____ (insert short description of purposes)? The property tax increase requested in this referendum was originally approved by the voters in _____ (insert the year in which the referendum tax levy was approved) and originally increased the average property tax paid to the school corporation per year on a residence within the school corporation by _____% (insert the original estimated average percentage of property tax increase on a residence within the school corporation) and originally increased the average property tax paid to the school corporation per year on a business property within the school corporation by _____% (insert the original estimated average percentage of property tax increase on a business within the school corporation)."

(c) The number of years for which a referendum tax levy may be extended if the public question under this section is approved may not exceed eight (8) years.

(d) At the request of the governing body of a school corporation that proposes to impose property taxes under this chapter, the county auditor of the county in which the school corporation is located shall determine the estimated average percentage of property tax increase on a homestead to be paid to the school corporation that must be included in the public question under subsection (b) as follows:

STEP ONE: Determine the average assessed value of a homestead located within the school corporation for the first year in which the referendum levy was imposed.

STEP TWO: For purposes of determining the net assessed value of the average homestead located within the school corporation, subtract:

(A) an amount for the homestead standard deduction under IC 6-1.1-12-37 as if the homestead described in STEP ONE was eligible for the deduction; and

(B) an amount for the supplemental homestead deduction under IC 6-1.1-12-37.5 as if the homestead described in STEP ONE was eligible for the deduction;

from the result of STEP ONE.

STEP THREE: Divide the result of STEP TWO by one hundred (100).

STEP FOUR: Determine the overall average tax rate per one hundred dollars (\$100) of assessed valuation for the first year in which the referendum levy was imposed on property located within the school corporation.

STEP FIVE: For purposes of determining net property tax liability of the average homestead located within the school corporation:

(A) multiply the result of STEP THREE by the result of STEP FOUR; and

(B) as appropriate, apply any currently applicable county property tax credit rates and the credit for excessive property taxes under IC 6-1.1-20.6-7.5(a)(1).

STEP SIX: Determine the amount of the school corporation's part of the result determined in STEP FIVE.

STEP SEVEN: Multiply:

(A) the tax rate that will be imposed if the public question is approved by the voters; by

(B) the result of STEP THREE.

STEP EIGHT: Divide the result of STEP SEVEN by the result of STEP SIX, expressed as a percentage.

(e) At the request of the governing body of a school corporation that proposes to impose property taxes under this chapter, the county auditor of the county in which the school corporation is located shall determine the estimated average percentage of property tax increase on a business property to be paid to the school corporation that must be included in the public question under subsection (b) as follows:

STEP ONE: Determine the average assessed value of business property located within the school corporation for the first year in which the referendum levy was imposed.

STEP TWO: Divide the result of STEP ONE by one hundred (100).

STEP THREE: Determine the overall average tax rate per one hundred dollars (\$100) of assessed valuation for the first year in which the referendum levy was imposed on property located within the school corporation.

STEP FOUR: For purposes of determining net property tax liability of the average business property located within the school corporation:

(A) multiply the result of STEP TWO by the result of STEP THREE; and

(B) as appropriate, apply any currently applicable county property tax credit rates and the credit for excessive property taxes under IC 6-1.1-20.6-7.5 as if the applicable percentage was three percent (3%).

STEP FIVE: Determine the amount of the school corporation's part of the result determined in STEP FOUR.

STEP SIX: Multiply:

(A) the result of STEP TWO; by

(B) the tax rate that will be imposed if the public question is approved by the voters.

STEP SEVEN: Divide the result of STEP SIX by the result of STEP FIVE, expressed as a percentage.

(f) The county auditor shall certify the estimated average percentage of property tax increase on a homestead to be paid to the school corporation determined under subsection (d), and the estimated average percentage of property tax increase on a business property to be paid to the school corporation determined under subsection (e), in a manner prescribed by the department of local government finance, and provide the certification to the governing body of the school corporation that proposes to impose property taxes.

As added by P.L.138-2016, SEC.7. Amended by P.L.38-2021, SEC.62; P.L.174-2022, SEC.53.

IC 20-46-1-10.5 Distribution of levy approved in referendum

Sec. 10.5. (a) This section applies to taxes first due and payable in 2012 or a subsequent year.

(b) The county auditor shall distribute proceeds collected from an allocation area (as defined in IC 6-1.1-21.2-3) that are attributable to property taxes imposed after being approved by the voters in a referendum conducted after April 30, 2010, to the taxing unit for which the referendum was conducted.

(c) The amount to be distributed under subsection (b) shall be treated as part of the referendum levy for purposes of setting tax rates for property taxes imposed after being approved by the voters in a referendum conducted after April 30, 2010.

(d) For a school corporation that conducted a referendum after November 1, 2009, and before May 1, 2010, for distributions after 2013, the county auditor shall distribute proceeds collected from an allocation area (as defined in IC 6-1.1-21.2-3) that are attributable to property taxes imposed after being approved by the voters in the referendum, to the school corporation for which the referendum was conducted. The amount to be distributed to the school corporation shall be treated as part of the referendum levy for purposes of setting the school corporation's tax rates.

As added by P.L.203-2011, SEC.4. Amended by P.L.257-2013, SEC.39.

IC 20-46-1-11 Maximum term of levy

Sec. 11. Except as provided in section 10.1(c) of this chapter, the voters in a referendum may not approve a levy that is imposed for more than the following:

(1) For a referendum before July 1, 2017, seven (7) years.

(2) For a referendum after June 30, 2017, eight (8) years.

However, a levy may be reimposed or extended under this chapter.

[Pre-2006 Recodification Citation: 6-1.1-19-4.5(c) part.]

As added by P.L.2-2006, SEC.169. Amended by P.L.246-2017, SEC.8; P.L.38-2021, SEC.63.

IC 20-46-1-12 Repealed

[Pre-2006 Recodification Citation: 6-1.1-19-4.5(c) part.]

As added by P.L.2-2006, SEC.169. Amended by P.L.146-2008, SEC.497. Repealed by P.L.198-2011, SEC.11.

IC 20-46-1-13 Circuit court clerk duties

Sec. 13. Each circuit court clerk shall, upon receiving the question certified by the governing body of a school corporation under this chapter, call a meeting of the county election board to make arrangements for the referendum.

[Pre-2006 Recodification Citation: 6-1.1-19-4.5(c) part.]

As added by P.L.2-2006, SEC.169. Amended by P.L.146-2008, SEC.498; P.L.198-2011, SEC.6; P.L.155-2014, SEC.3; P.L.166-2014, SEC.41.

IC 20-46-1-14 Date of referendum

Sec. 14. (a) The referendum shall be held in the next primary election, general election, or municipal election in which all the registered voters who are residents of the appellant school corporation are entitled to vote after certification of the question under IC 3-10-9-3. The certification of the question must occur not later than noon:

(1) seventy-four (74) days before a primary election if the question is to be placed on the primary or municipal primary election ballot; or

(2) August 1 if the question is to be placed on the general or municipal election ballot.

(b) However, if a primary election, general election, or municipal election will not be held during the first year in which the public question is eligible to be placed on the ballot under this chapter and if the appellant school corporation requests the public question to be placed on the ballot at a special election, the public question shall be placed on the ballot at a special

election to be held on the first Tuesday after the first Monday in May or November of the year. The certification must occur not later than noon:

- (1) sixty (60) days before a special election to be held in May (if the special election is to be held in May); or
- (2) on August 1 (if the special election is to be held in November).

(c) If the referendum is not conducted at a primary election, general election, or municipal election, the appellant school corporation in which the referendum is to be held shall pay all the costs of holding the referendum.

[Pre-2006 Recodification Citation: 6-1.1-19-4.5(c) part.]

As added by P.L.2-2006, SEC.169. Amended by P.L.146-2008, SEC.499; P.L.113-2010, SEC.98; P.L.155-2014, SEC.4; P.L.166-2014, SEC.42; P.L.85-2017, SEC.85; P.L.278-2019, SEC.175.

IC 20-46-1-15 Duties; county election board

Sec. 15. Each county election board shall cause:

- (1) the question certified to the circuit court clerk by the governing body of a school corporation to be placed on the ballot in the form prescribed by IC 3-10-9-4; and
- (2) an adequate supply of ballots and voting equipment to be delivered to the precinct election board of each precinct in which the referendum is to be held.

[Pre-2006 Recodification Citation: 6-1.1-19-4.5(c) part.]

As added by P.L.2-2006, SEC.169. Amended by P.L.146-2008, SEC.500; P.L.198-2011, SEC.7.

IC 20-46-1-16 Qualified voters

Sec. 16. (a) The individuals entitled to vote in the referendum are all of the registered voters resident in the appellant school corporation.

(b) An individual who changes residence from a location within a school corporation to a location outside of the school corporation less than thirty (30) days before an election under this chapter may not vote on the public question.

[Pre-2006 Recodification Citation: 6-1.1-19-4.5(c) part.]

As added by P.L.2-2006, SEC.169. Amended by P.L.109-2021, SEC.76.

IC 20-46-1-17 Conduct of election

Sec. 17. Each precinct election board shall count the affirmative votes and the negative votes cast in the referendum and shall certify those two (2) totals to the county election board of each county in which the referendum is held. The circuit court clerk of each county shall, immediately after the votes cast in the referendum have been counted, certify the results of the referendum to the department of local government finance. If a majority of the individuals who voted in the referendum voted "yes" on the referendum question:

- (1) the department of local government finance shall promptly notify the school corporation that the school corporation is authorized to collect, for the calendar year that next follows the calendar year in which the referendum is held, a levy not greater than the amount approved in the referendum;
- (2) the levy may be imposed for the number of calendar years approved by the voters following the referendum for the school corporation in which the referendum is held; and
- (3) the school corporation shall establish a fund under IC 20-40-3-1.

[Pre-2006 Recodification Citation: 6-1.1-19-4.5(c) part.]

As added by P.L.2-2006, SEC.169. Amended by P.L.146-2008, SEC.501; P.L.198-2011, SEC.8.

IC 20-46-1-18 Levy; additional to other levies

Sec. 18. A school corporation's levy may not be considered in the determination of the

school corporation's or a charter school's (excluding a virtual charter school) state tuition support distribution under IC 20-43 or the determination of any other property tax levy imposed by the school corporation.

[Pre-2006 Recodification Citation: 6-1.1-19-4.5(c) part.]

As added by P.L.2-2006, SEC.169. Amended by P.L.146-2008, SEC.502; P.L.1-2009, SEC.126; P.L.154-2020, SEC.44.

IC 20-46-1-19 Rejection by voters; waiting period for new referendum

Sec. 19. (a) If a majority of the persons who voted in the referendum did not vote "yes" on the referendum question:

(1) the school corporation may not make any levy for its operating referendum tax levy fund; and

(2) another referendum under this section may not be held earlier than:

(A) except as provided in clause (B), seven hundred (700) days after the date of the referendum; or

(B) three hundred fifty (350) days after the date of the referendum, if a petition that meets the requirements of subsection (b) is submitted to the county auditor.

(b) If a majority of the persons who voted in the referendum did not vote "yes" on the referendum question, a petition may be submitted to the county auditor to request that the limit under subsection (a)(2)(B) apply to the holding of a subsequent referendum by the school corporation. If such a petition is submitted to the county auditor and is signed by the lesser of:

(1) five hundred (500) persons who are either owners of property within the school corporation or registered voters residing within the school corporation; or

(2) five percent (5%) of the registered voters residing within the political subdivision; the limit under subsection (a)(2)(B) applies to the holding of a second referendum by the school corporation, and the limit under subsection (a)(2)(A) does not apply to the holding of a second referendum by the school corporation.

[Pre-2006 Recodification Citation: 6-1.1-19-4.5(c) part.]

As added by P.L.2-2006, SEC.169. Amended by P.L.146-2008, SEC.503; P.L.155-2014, SEC.5; P.L.246-2017, SEC.9; P.L.244-2017, SEC.99; P.L.140-2018, SEC.19.

IC 20-46-1-19.5 Limitations on successive referenda

Sec. 19.5. (a) Subject to section 8(c) of this chapter, if a referendum is approved by the voters in a school corporation under this chapter in a calendar year, another referendum may not be placed on the ballot in the school corporation under this chapter in the following calendar year.

(b) Notwithstanding any other provision of this chapter and in addition to the restriction specified in subsection (a), if a school corporation imposes in a calendar year a referendum levy approved in a referendum under this chapter, the school corporation may not simultaneously impose in that calendar year more than one (1) additional referendum levy approved in a subsequent referendum under this chapter.

As added by P.L.198-2011, SEC.9. Amended by P.L.272-2019, SEC.11.

IC 20-46-1-20 Restrictions on promoting a position on a referendum

Sec. 20. (a) Except as otherwise provided in this section, during the period beginning with the adoption of a resolution by the governing body of a school corporation to place a referendum under this chapter on the ballot and continuing through the day on which the referendum is submitted to the voters, the school corporation may not promote a position on the referendum by doing any of the following:

(1) Using facilities or equipment, including mail and messaging systems, owned by the school corporation to promote a position on the referendum, unless equal access to the facilities or equipment is given to persons with a position opposite to that of the school

corporation.

(2) Making an expenditure of money from a fund controlled by the school corporation to promote a position on the referendum.

(3) Using an employee to promote a position on the referendum during the employee's normal working hours or paid overtime, or otherwise compelling an employee to promote a position on the referendum at any time. However, if a person described in subsection (d) is advocating for or against a position on the referendum or discussing the referendum as authorized under subsection (d), an employee of the school corporation may assist the person in presenting information on the referendum, if requested to do so by the person described in subsection (d).

(4) Promoting a position on the referendum by:

(A) using students to transport written materials to their residences or in any way involving students in a school organized promotion of a position;

(B) including a statement within another communication sent to the students' residences; or

(C) initiating discussion of the referendum at a meeting between a teacher and parents of a student regarding the student's performance or behavior at school. However, if the parents initiate a discussion of the referendum at the meeting, the teacher may acknowledge the issue and direct the parents to a source of factual information on the referendum.

However, this section does not prohibit an official or employee of the school corporation from carrying out duties with respect to a referendum that are part of the normal and regular conduct of the official's or employee's office or agency, including the furnishing of factual information regarding the referendum in response to inquiries from any person.

(b) The staff and employees of a school corporation may not personally identify a student as the child of a parent or guardian who supports or opposes the referendum.

(c) This subsection does not apply to:

(1) a personal expenditure to promote a position on a local public question by an employee of a school corporation whose employment is governed by a collective bargaining contract or an employment contract; or

(2) an expenditure to promote a position on a local public question by a person or an organization that has a contract or an arrangement (whether formal or informal) with the school corporation solely for the use of the school corporation's facilities.

A person or an organization that has a contract or arrangement (whether formal or informal) with a school corporation to provide goods or services to the school corporation may not spend any money to promote a position on the petition or remonstrance. A person or an organization that violates this subsection commits a Class A infraction.

(d) Notwithstanding any other law, an elected or appointed school board member or a school corporation superintendent, school corporation assistant superintendent, or chief school business official of a school corporation may at any time:

(1) personally advocate for or against a position on a referendum; or

(2) discuss the referendum with any individual, group, or organization or personally advocate for or against a position on a referendum before any individual, group, or organization;

so long as it is not done by using public funds. Advocacy or discussion allowed under this subsection is not considered a use of public funds. However, this subsection does not authorize or apply to advocacy or discussion by a school board member, superintendent, assistant superintendent, or school business official to or with students that occurs during the regular school day.

(e) A student may use school equipment or facilities to report or editorialize about a local public question as part of the news coverage of the referendum by a student newspaper or broadcast.

As added by P.L.198-2011, SEC.10.